

January ___, 2008

Mr. Robert W. Schumacher
DELCO Electronics Corp.
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PO Box 9005
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Mr. John Barmby
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August 7, 2003 License Agreement Between
Audio MPEG, Inc., S.I.S.V.E.L., S.p.a., and Delco Electronics Corp.

Dear Mr. Schumacher:

We write concerning the August 7, 2003 patent license agreement between Audio MPEG, SISVEL, and Delco Electronics Corp. ("Agreement"), which has since merged into Delphi Automotive Systems LLC ("Delphi").

Pursuant to Article 6 of the Agreement, Audio MPEG and SISVEL hereby provide notice of their intention to conduct an audit of the books and records of Delphi and any Controlled Companies to verify the accuracy of the royalty statements.

This audit will be conducted at your facilities during regular business hours at least 7 days from the date of this letter and will be performed by an independent certified public accounting firm. One of their representatives will contact you to schedule the audit, discuss a preliminary first list (not exhaustive) of the books and records that will be required, and inform you of the period of time that the audit will cover.

We will inform you soon about the starting date of the audit.

Should you have any questions, you may contact us directly.

Sincerely,

Gen. Richard I. Neal

EXHIBIT 1